

Exhibit 3

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to all cases.

MASTER DOCKET

18-md-2865 (LAK)

**PLAINTIFF SKAT'S REQUESTS FOR PRODUCTION OF DOCUMENTS
RELATED TO DIVIDEND-ARBITRAGE TRANSACTIONS**

Pursuant to Rules 26 and 34 of the Federal Rules of Civil Procedure and Civil Rule 26.3 of the Local Rules of this Court, Plaintiff Skatteforvaltningen ("SKAT") propounds to the Listed Defendants¹ its Production of Documents Related to Dividend-Arbitrage Transactions (the "Requests"). The Listed Defendants are to respond to the Requests fully and in accordance with the definitions and instructions set forth below on or before July 9, 2021, and produce the documents identified in response to the Requests at the office of

Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, New York 10004
Attn: Marc A. Weinstein (marc.weinstein@hugheshubbard.com) and
John T. McGoey (john.mcgoey@hugheshubbard.com)

DEFINITIONS

1. The Requests incorporate the Uniform Definitions in Discovery Requests set forth in Local Civil Rule 26.3.
2. **"Broadgate Funds"** means the Broadgate Ireland Funds PLC, the prospectus for which has been produced with Bates No. ELYSIUM-00085287.

1. The Listed Defendants are set forth in Schedule A.

3. **“Duet”** means Duet Group and Duet Asset Management Limited, and any of their affiliates, subsidiaries, predecessors, successors, assigns, principals, officers, directors, employees, agents, representatives, trustees, and attorneys.

4. **“Ezra Academy”** means Ezra Academy (located at 119-45 Union Turnpike, Forest Hills, NY 11375), and any of its affiliates, subsidiaries, predecessors, successors, assigns, principals, officers, directors, employees, agents, representatives, trustees, and attorneys.

5. **“Memorandum of Understanding”** means the agreement dated December 3, 2010 titled “Understandings With Respect to Equity Arbitrage Transactions” between Solo Capital Limited, Argre Management LLC, and Stor Capital Consulting LLC, a copy of which has been produced with Bates number ELYSIUM-00105089.

6. **“You”** or **“Your”** mean the defendants identified in the attached Schedule A.

INSTRUCTIONS

1. Whenever necessary to bring within the scope of the Requests documents that might otherwise be construed to be outside their scope:

(a) the use of a verb in any tense shall be construed as the use of that verb in all other tenses;

(b) the use of a word in its singular form shall be deemed to include within its use the plural form as well;

(c) the use of a word in its plural form shall be deemed to include within its use the singular form as well;

(d) the connectives “and” and “or” shall be construed either disjunctively or conjunctively as necessary to bring within the scope of the discovery request all responses that might otherwise be construed to be outside of its scope; and

(e) the terms “all,” “any,” and “each” shall be construed as encompassing any and all.

2. Each paragraph of the Requests should be construed independently and no other paragraph shall be referred to or relied on for the purpose of limiting the scope of any Request.

3. Documents and things should be produced in full, without abbreviation or expurgation, regardless of whether You consider the entire document to be relevant or responsive.

4. A request for a document shall be deemed to include a request for all actual, proposed, or contemplated drafts or mark-ups thereof, revisions, modifications, or amendments thereto, and non-identical copies thereof, in addition to the document itself.

5. Documents and things not otherwise responsive to any of the Requests herein should be produced if such documents and things mention, discuss, refer to, or explain one or more documents and things called for by the Requests or are attached to a document or thing called for by the Requests.

6. Documents and things should be produced pursuant to Rule 34 of the Federal Rules of Civil Procedure as they are kept in the usual course of business or organized and labeled to correspond to the categories identified in these requests.

7. With respect to any document or thing responsive to the Requests that is withheld from production based on a claim of privilege, or for any other reason, describe such document by date, type (e.g., letter, memorandum, email, note), author, addressee, persons copied, general subject matter, claimed ground for the withholding, and, if not apparent, the relationship of the author, addressee, and recipients to each other.

8. In the event that any requested document or thing is known to have existed and cannot now be located or has been destroyed or discarded, that document shall be identified by: the last known custodian, date of destruction or discard, the manner of destruction or discard, the

reasons for destruction or discard, any efforts made to locate such documents, and a statement describing the document by contents, author, and recipients.

9. If You are unable fully to respond to any of the Requests, supply the information that is available and explain why Your response is incomplete, the efforts made by You to obtain responsive documents and things, and the source from which all responsive documents and things may be obtained, to the best of Your knowledge or belief.

10. Unless otherwise specified, the documents and things requested include the responsive documents and things in the actual or constructive possession, control, or custody of You or Your attorneys or agents.

11. The fact that a document has been or will be produced by another party (or non-party) does not relieve You of the obligation to produce Your copy of the same document, even if the two documents are identical in all respects.

12. Please provide documents as single-page black and white TIFFs, with document-level OCR, delimited (.DAT) document load file, LFP or OPT image load files, and metadata for the following fields: BegDoc, EndDoc, BegAttach, EndAttach, Subject, FileName, Sent Date, Created Date, Last Modified Date, Author, From, To, CC, BCC, Recipients, Custodian, FilePath, Parent, MD5, ConfidentialStamp, Text_Path, and File_Path.

13. Please provide separate copies of spreadsheets (Excel), presentations (PowerPoint) and database files in their native format. The produced file should be named with the Bates number of the first page of the corresponding TIFF production of the document (e.g., "ABC0000001.xls").

14. These Requests are continuing and oblige You, pursuant to Rule 26(e) of the Federal Rules of Civil Procedure, to promptly produce additional documents or things that are

acquired, discovered or come into existence at any time after the date of the initial production, including the time of hearing or trial.

15. Unless otherwise indicated, each Request should be interpreted to include all documents and communications created, generated, dated, executed, sent, issued, received, or in effect during the period from January 1, 2008 until December 31, 2016.

REQUESTS FOR PRODUCTION

Request for Production No. 1:

All documents and communications related to the Broadgate Funds.

Request for Production No. 2:

All documents and communications related to Ezra Academy.

Request for Production No. 3:

All documents and communications related to Duet.

Request for Production No. 4:

All documents and communications related to the Memorandum of Understanding.

Request for Production No. 5:

Other than documents and communications responsive to Requests 1, 2, 3 or 4, all documents and communications related to any contemplated or executed dividend-arbitrage transaction or strategy.

Dated: New York, New York
June 8, 2020

HUGHES HUBBARD & REED LLP

By: /s/ Marc A. Weinstein
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Counsel for Plaintiff Skatteforvaltningen

Schedule A

Elizabeth van Merkensteijn
Jocelyn Markowitz
John van Merkensteijn
Richard Markowitz
Robert Klugman

Aerovane Logistics LLC Roth 401(K) Plan
Avanix Management LLC
Avanix Management LLC Roth 401(K) Plan
Azalea Pension Plan
Basalt Ventures LLC Roth 401(K) Plan
Batavia Capital Pension Plan
Bernina Pension Plan
Bernina Pension Plan Trust
Calypso Investments Pension Plan
Cavus Systems LLC
Cavus Systems LLC Roth 401(K) Plan
Edgepoint Capital LLC Roth 401(K) Plan
Hadron Industries LLC
Hadron Industries LLC Roth 401(K) Plan
Headsail Manufacturing LLC Roth 401(K) Plan
Michelle Investments Pension Plan
Omineca Pension Plan
Omineca Trust
RAK Investment Trust
Remece Investments LLC Pension Plan
RJM Capital Pension Plan
RJM Capital Pension Plan Trust
Routt Capital Pension Plan
Routt Capital Trust
Starfish Capital Management LLC Roth 401(K) Plan
Tavros Pension Plan
The Random Holdings 401(K) Plan
The Stor Capital Consulting LLC 401(K) Plan
Voojo Productions LLC Roth 401(K) Plan
Xiphias LLC Pension Plan